



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

Note: [Announcement 2026-01 PDF](#) provides general information to interested taxpayers and potential claimants on claiming a payment under a new OBBB provision related to dyed fuel. The new law allows a taxpayer to recover federal excise taxes paid on clear diesel fuel or kerosene if that taxpayer later removed the fuel from a terminal as dyed fuel for nontaxable use. The announcement notes that absent a statutory change, Treasury and the IRS lack the authority to pay the claims to anyone other than the person that paid the original tax on the dyed fuel to which the claim relates. The IRS will update this information as the situation develops and changes. Until that time, do not file section 6435 claims and do not file this draft; instead use the final form posted at www.irs.gov/Form8849 and www.irs.gov/LatestForms.

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Part III **Supporting Information Required for Section 6435 Claims.** See instructions. If more space is needed, attach separate sheets.

Claimant has attached a copy of the First Taxpayer's Report, and if applicable, a copy of the Statement of Subsequent Seller.

(g) Type of fuel Enter line number from Part I.	(h) Date of removal of dyed fuel Use MMDDYYYY format.	(i) Gallons of fuel claimed	(j) Amount of prior tax paid

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